

**City of Savannah
Georgia
City Code of Ordinances**

ARTICLE V: SPECIAL SERVICE DISTRICTS

**SECTION 1. SPECIAL SERVICE DISTRICT FOR CONVENTION
TRANSPORTATION.**

(A) *Fee Assessed.* Pursuant to the ordinance creating the Special Service District for Convention Transportation, there shall be assessed upon all hotels within the Convention District having more than twenty-five (25) guest rooms a transportation service fee of \$1.00 per night per occupied room, *except that all hotels on Hutchinson Island shall be assessed a fee of \$1.75 per night per occupied room.*

(B) *Purpose; use of fee.* Fees collected under this section shall be used to provide for funding operation of the Water Ferry System and funding of other convention related costs, including transportation for city-side conventions held at the Trade Center.

(C) *Return; payment of fees.* Each hotel collecting this tax shall on or before the twentieth day of each month submit to the Revenue Director a return indicating the number of occupied room nights and the amount of fees collected for the immediately preceding calendar month. Hotels will use a return form as prescribed by the Revenue Director and will remit, along with the return form, payment of the fees as presented on the return.

(D) *Penalties and interest for delinquencies.* When any business required to remit this tax fails to file a return and remit the amount due by the due date and in the manner prescribed, said business shall be subject to a penalty of five percent (5%) of the amount due or \$25.00, whichever is greater. Interest shall be charged at a rate of one percent per month from the month the tax is due until the date the tax is paid.

(E) *City examination of records authorized.* For the purpose of ascertaining the correctness of any return required to be filed by this section, or to determine the amount of fees due, the Revenue Director or his authorized representative shall have free and complete access at all reasonable times to any books, papers, records, or other information bearing upon said return or fees due.